



Summons

In the matter of FAYE HOGELAND

Internal Revenue Service (Division): CRIMINAL INVESTIGATION

Industry/Area (name or number): BOSTON

Periods: 1999 - 2001

The Commissioner of Internal Revenue

To: CUSTODIAN OF RECORDS, SADLER FINANCIAL GROUP, LTD.

At: 116 LONG POND ROAD, SUITE 7, PLYMOUTH, MA

You are hereby summoned and required to appear before SPECIAL AGENT SCOTT MCLEOD

an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

"SEE ATTACHED"



Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

IRS CRIMINAL INVESTIGATION, JFK FEDERAL BUILDING, SUITE 1000, BOSTON, MA 02203 TEL. 617-316-2126

Place and time for appearance at JFK FEDERAL BUILDING, SUITE 1000, BOSTON, MA 02203



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 12-2001)
Catalog Number 21405J

on the 14TH day of MARCH, 2003 at 10 o'clock a. m.

Issued under authority of the Internal Revenue Code this 11TH ^(year) day of FEBRUARY, 2003 ^(year)

S. McLeod

Signature of issuing officer

SPECIAL AGENT

Title

Signature of approving officer (if applicable)

Title

Original — to be kept by IRS



Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date	2/10/2003	Time	4:45 PM
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**How
Summons
Was
Served**

- ☒ I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.
- ☐ I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): _____
- ☐ I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address: _____

Signature

S. M. Ford

Title

SPECIAL AGENT

4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine

whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice:

2/11/2003

Time:

Name of Noticee:

FAYE HOBELAND

Address of Noticee (if mailed):

11 KINGS POND PLAIN ROAD, PLYMOUTH, MA 02203

**How
Notice
Was
Given**

- | | |
|---|---|
| <input checked="" type="checkbox"/> I gave notice by certified or registered mail to the last known address of the noticee. | <input type="checkbox"/> I gave notice by handing it to the noticee. |
| <input type="checkbox"/> I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any): _____ | <input type="checkbox"/> In the absence of a last known address of the noticee, I left the notice with the person summoned. |
| | <input type="checkbox"/> No notice is required. |

Signature

S. M. Ford

Title

SPECIAL AGENT

I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature

S. M. Ford

Title

SPECIAL AGENT

ATTACHMENT TO SUMMONS ISSUED TO: SADLER FINANCIAL GROUP, LTD.

FOR THE YEARS: January 1, 1999 - February 28, 2002

Any and all documents in your custody or control relative to the financial transactions of: Faye M. Hogeland and The Nail Sculptress, Inc.

Including but not limited to the following:

All books, records, bank statements, canceled checks, deposit tickets, work-papers, financial statements, correspondence and other pertinent documents furnished by or on behalf of the above named client(s) for the preparation of state and federal income tax returns and for any other entity in which either or both of them have a financial interest, including but not limited to:

All records used in or resulting from the preparation of federal and state income tax returns consisting of but not limited to work-papers, notes, papers, memoranda and correspondence used or prepared by you relative to the preparation of the aforementioned returns.

Copies of federal and state income and payroll tax returns, state sales tax returns and amended tax returns.

All records, books of account and other documents or papers relative to financial transactions of the principals.

All client billing records relative to this client to include records disclosing the dates and types of service rendered; client account cards; billing invoices; records reflecting the dates, amounts, purpose, and method of all payments (cash or check); and all correspondence with this client.